

[No. 352]

(HB 5405)

AN ACT to amend 1968 PA 203, entitled "An act to provide for the recording and filing of notices of state tax liens and discharges of tax liens," by amending section 4 (MCL 211.684), as amended by 1989 PA 47.

The People of the State of Michigan enact:

211.684 Marking, holding, indexing, and indorsing notice; duties of secretary of state as to refiled notice of state tax lien or certain certificates; attachment of refiled notice or certificate to original notice of lien; entering refiled notice or certificate in tax lien index; issuance of certificate by filing officer upon request; contents; fee; copies; removal of refiled notice or certificate from file; indexing refiled notice; state tax lien assessed and filed or recorded in error; statement. [M.S.A. 7.753(54)]

Sec. 4. (1) If a notice of state tax lien or a notice of revocation of any certificate described in subsection (2) is presented to the secretary of state, the secretary of state shall cause the notice to be marked, held, and indexed pursuant to section 9519 of the uniform commercial code, 1962 PA 174, MCL 440.9519, as if the notice were a financing statement within the meaning of that act. If a notice of state tax lien, a refiled notice of state tax lien, or a notice of revocation of any certificate described in subsection (2) is presented to any other officer described in section 2, the officer shall indorse the notice with his or her identification and the date and time of receipt and immediately file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the serial number of the state collecting agency, and the total unpaid balance of the assessment appearing on the notice of lien.

(2) If a refiled notice of state tax lien or a certificate of release, nonattachment, discharge, or subordination of any tax lien is presented to the secretary of state for filing, the secretary of state shall do all of the following:

(a) Subject to subsection (5), cause the refiled notice of state tax lien to be marked, held, and indexed as if the notice is a continuation statement within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(b) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(c) Cause a certificate of discharge or subordination to be held, marked, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code, 1962 PA 174, MCL 440.1101 to 440.11102.

(3) Subject to subsection (5), if a refiled notice of state tax lien or any of the certificates or notices referred to in subsection (2) is presented for filing with any other filing officer specified in section 2, he or she shall attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in any alphabetical state tax lien index on the line where the original notice of lien is entered.

(4) Upon request of any person, the filing officer shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of state

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tax lien or certificate or notice affecting the lien, filed or after July 1, 1968, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is \$3.00. Upon request the filing officer shall furnish a copy of any notice of state tax lien or notice or certificate affecting a state tax lien for a fee of \$1.00 per page.

(5) If a refiled notice of a state tax lien is not presented to the filing officer for filing within 7 years and 60 days after the date on which a notice of a state tax lien or the latest refiled notice of that state tax lien is filed, the filing officer may remove the notice of a state tax lien and any related refiled notice of a state tax lien or any certificate described in subsection (2) from the file. If a refiled notice of a state tax lien is presented to the filing officer after the removal of any document from the file pursuant to this subsection, the notice shall be indexed as provided for a notice of a state tax lien under subsection (1).

(6) If a state tax lien has been assessed and filed or recorded in error, the certificate of release or discharge shall contain a statement that explains that the tax lien has been assessed and filed or recorded in error.

Effective date.

Enacting section 1. This amendatory act takes effect July 1, 2001.

Conditional effective date.

Enacting section 2. This amendatory act does not take effect unless House Bill No. 5228 of the 90th Legislature is enacted into law.

Approved December 28, 2000.

Filed with Secretary of State December 28, 2000.

Compiler's note: House Bill No. 5228, referred to in enacting section 2, was filed with the Secretary of State December 28, 2000, and became P.A. 2000, No. 348, Eff. July 1, 2001.
